

REMARKS

No fee is believed due in connection with this matter. If however any fee is owed, the Commissioner is hereby authorized to charge payment of the fee associated with this communication to Deposit Account No. 19-2090.

Respectfully submitted,
SHELDON & MAK PC

Date: 3/10/05

By: Robert J. Rose
Robert J. Rose
Reg. No. 47,037

SHELDON & MAK PC
225 South Lake Avenue, 9th Floor
Pasadena, California 91101-3021
Telephone (626) 796.4000
Facsimile (626) 795.6321
CUSTOMER NO. 23676